

INNO TAPE



CORPORATE SOCIAL RESPONSIBILITY

CODE OF CONDUCT AND RESPONSIBILITY POLICY

Corporate Social Responsibility

for INNO TAPE, Suppliers and Business Partners

CLARIFICATION This policy describes principles, obligations and approval processes. It does not constitute general proof of environmental performance and is not product-related environmental advertising.

Version: September 2026

Effective from: 27 September 2026

Document owner: Management of INNO TAPE GmbH

Review cycle: at least annually and as required in the event of legal or process changes

Our Principle

Responsibility does not require grand words. It requires clear rules, traceable data and consistent action.

INNO TAPE combines economic performance with respect for human rights, fair cooperation, safe working conditions and the controlled management of environmental impacts. This applies within our own company and to the business relationships we can influence.

Contents

- 1. Purpose, Scope and Standards
- 2. Responsibility Towards People and Employees
- 3. Responsibility in Business Conduct
- 4. Responsibility in the Workplace
- 5. Responsibility for the Environment and Resources
- 6. Environmental and Sustainability Communications under EmpCo
- 7. Implementation, Monitoring and Consequences
- 8. Whistleblowing System and Protection Against Retaliation
- Annex A: Approval Check for Environmental Claims
- Annex B: Legal and Reference Framework

How to Read This Policy

The term “we” refers to INNO TAPE GmbH. Requirements for suppliers and business partners are explicitly identified as such. Where incorporated into a contract, these requirements are binding.

This policy establishes minimum requirements. Where several sets of rules apply to the same matter, the stricter legally permissible requirement must be observed.

1. Purpose, Scope and Standards

The purpose of this policy is to ensure responsible, reliable and transparent cooperation. It applies to INNO TAPE GmbH and also defines the framework of expectations for suppliers, service providers and other business partners.

All business activities must comply with the applicable law. This includes, in particular, requirements relating to human rights, working conditions, occupational health and safety, the environment, data protection, competition, anti-corruption and export controls.

This policy is guided in particular by the Ten Principles of the UN Global Compact, the fundamental labour standards of the International Labour Organization (ILO), and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

1.1 Responsibility in the Supply Chain

Suppliers and business partners should integrate the requirements of this policy into their own processes and appropriately pass them on to relevant subcontractors and upstream suppliers. Risks and violations must not be concealed; they must be disclosed at an early stage and addressed effectively.

INNO TAPE may request appropriate evidence where there is a specific reason to do so. The scope and depth of such requests depend on the risk, the ability to exert influence and the principle of proportionality.

1.2 Truth Before Impact

GUIDING PRINCIPLE A claim is not correct simply because it sounds good. It is reliable only if its content, scope and basis are supported by traceable evidence.

2. Responsibility Towards People and Employees

2.1 Remuneration, Benefits and Working Hours

Remuneration, benefits, working hours, breaks and overtime must at least comply with applicable legal requirements. Where applicable collective agreements, industry standards or international labour standards provide a higher level of protection and are applicable, these are taken into account.

2.2 Freely Chosen Employment

Forced labour, compulsory labour, debt bondage, human trafficking and any other form of involuntary labour are prohibited. Employees may terminate their employment relationship in accordance with the applicable notice periods. Personal documents must not be withheld as a means of coercion.

2.3 Freedom of Association and Social Dialogue

We respect employees' right, within the framework of applicable law, to associate, form or join employee representative bodies and discuss working conditions. No disadvantage may result from exercising these rights.

2.4 Prohibition of Child Labour

Child labour is prohibited at every stage of service or product delivery. The minimum age is determined by applicable law and the relevant ILO conventions. Hazardous work may only be performed by persons who have reached the legally required minimum age, which must not be below 18 years.

2.5 Protection Against Modern Slavery

Modern slavery is not tolerated. This includes, in particular, forced labour, human trafficking, unlawful recruitment fees, forced overtime, unlawful withholding of wages and restrictions on freedom of movement.

2.6 Equal Opportunities, Diversity and Protection Against Harassment

As a member of the German Diversity Charter (Charta der Vielfalt), we promote a working environment in which different experiences, cultures and ways of thinking are respected.

Discrimination, harassment, sexual harassment, intimidation and abuse are not tolerated. Decisions concerning recruitment, development, remuneration and cooperation must not be based on ethnic origin, nationality, gender, religion or belief, age, disability, sexual identity, skin colour, political opinion, social origin or any other characteristic protected by law.

2.7 Ethical Recruitment

Applicants receive clear and truthful information about the role, remuneration and working conditions. Employees are not charged recruitment fees. Employment contracts are provided in good time, in an understandable form and in a language the person concerned understands.

3. Responsibility in Business Conduct

3.1 Corruption, Bribery, Extortion and Embezzlement

We expect integrity in every business relationship. Corruption, bribery, extortion, embezzlement, improper facilitation payments and concealed benefits in return are prohibited. Gifts and invitations must neither influence decisions nor create the appearance of influencing them.

3.2 Fair Competition and Antitrust Law

We comply with the rules of fair competition and antitrust law. Unlawful agreements concerning prices, markets, customers, capacities or bids, as well as the improper exchange of competitively sensitive information, are prohibited. A strong market position must not be abused.

3.3 Conflicts of Interest

Business decisions are made objectively and in the interests of the company. Actual or potential conflicts of interest must be disclosed without delay. Persons affected may participate in the decision only if a transparent and appropriate solution has been established.

3.4 Export Controls and Economic Sanctions

For cross-border transactions, applicable customs, export control and sanctions regulations are reviewed and complied with. Required authorisations, classifications and checks must be completed before delivery or performance of the service.

3.5 Financial Responsibility and Records

Business documents and records must be complete, accurate, traceable and maintained in a timely manner. This includes, in particular, financial data, quality reports, inspection records, time and material records and expense reports. Incorrect, incomplete or deliberately misleading documentation is prohibited.

3.6 Disclosure and Confidential Information

Statutory reporting and disclosure obligations are fulfilled. Confidential information is used only for its intended purpose, protected appropriately and used within the agreed scope. Transparency does not mean disclosing trade secrets without control.

4. Responsibility in the Workplace

4.1 Intellectual Property and Plagiarism

We respect patents, trademarks, designs, copyrights, know-how and other intellectual property rights. Third-party content and technical solutions are used only with the required authorisation. Identified plagiarism or unauthorised use is not passed on and is reported internally.

4.2 Data Protection and Information Security

Personal data is processed lawfully, for specified purposes, transparently and limited to what is necessary. Technical and organisational measures protect data and confidential information against loss, manipulation and unauthorised access.

4.3 Health, Occupational Safety and Security

Occupational health and safety is organised at least in accordance with applicable legal requirements. This includes risk assessments, instruction and training, machine safety, hazardous substance management, ergonomics, fire and emergency protection, and accident and incident management.

Required personal protective equipment is provided appropriately and free of charge. Safety devices must not be bypassed, manipulated or taken out of service.

ZERO TOLERANCE Safety is not a formality. Anyone who manipulates protective measures or ignores identifiable hazards puts people at risk and acts in breach of this policy.

5. Responsibility for the Environment and Resources

INNO TAPE manages environmental aspects on the basis of specific processes and data. Statements on environmental performance are made only to the extent that they are substantiated, current and clearly delimited.

5.1 Environmental Management and Legal Compliance

- Applicable requirements relating to environmental protection, chemicals, waste, emission control and water law are identified and complied with.
- Significant environmental aspects, risks and emergency scenarios are assessed regularly.
- Objectives and measures are documented together with responsibilities, timeframes and suitable key performance indicators.
- Environmentally relevant deviations are investigated and corrective actions are tracked.

5.2 Energy, Emissions and Climate

Energy consumption and relevant greenhouse gas emissions are recorded to an extent appropriate to the business activities. Reduction measures are prioritised according to technical feasibility, impact and economic viability.

Information on energy sources, emissions or reductions must clearly indicate the period, organisational and subject-matter scope, data source and calculation method. A future environmental target is published externally only if the requirements of Section 6.5 are met.

5.3 Materials, Waste and Circularity

Material use, scrap and waste are recorded where necessary for management and assessment. Prevention takes priority over reuse and recovery; disposal is the last option. Measures are assessed using traceable reference values, such as material quantity per order or the scrap rate of a defined process.

5.4 Water, Soil, Air and Biodiversity

Potential impacts on water, soil and air are assessed in relation to the location and activity concerned. Releases of substances are to be avoided; preventive and response measures are in place for relevant incidents. Risks relating to land use, deforestation and biodiversity are assessed where the origin of materials or business activities creates a relevant connection.

5.5 Chemicals and Product Compliance

Hazardous substances and other regulated substances are identified, labelled, safely handled, transported, stored and disposed of. Product and material requirements of the relevant target market must be complied with. Statements concerning ingredients or compliance must be based on current and appropriate evidence.

5.6 Product-Related Environmental Characteristics

Terms such as “recyclable”, “resource-efficient”, “low-emission” or “using less material” may only be used for the specifically substantiated aspect and with the relevant conditions stated. A characteristic of an individual material, component or process step must not, without a factual basis, be attributed to the entire product or the company’s overall business activities.

5.7 Communities, Land and Usage Rights

We respect the rights of local communities, minorities and Indigenous Peoples. Forced eviction and the unlawful deprivation of land, forests or waters are not accepted. Where applicable, the right to free, prior and informed consent must be respected.

Private or public security forces may only be used where their selection, instruction and supervision ensure that human rights are respected.

6. Environmental and Sustainability Communications under EmpCo

This section applies to voluntary claims and representations in commercial practices that explicitly or implicitly communicate a positive, zero, reduced or future improved environmental impact. This may include text, images, symbols, colours, product names, presentations, websites, social media posts, offers and packaging.

SCOPE The EmpCo rules address business-to-consumer commercial practices. As a precaution, INNO TAPE applies the following review rules to all external environmental communications that may reach or influence consumers.

6.1 Basic Principles

- **Truthful:** The claim is accurate and based on appropriate, current evidence.
- **Specific:** The environmental aspect, product, process, location and period are clearly identified.
- **Limited in scope:** The evidence is not extended beyond the scope it actually covers.
- **Understandable:** Limitations and material conditions are stated clearly and prominently on the same medium as the claim.
- **Current:** The claim and supporting evidence are reviewed when changes occur and, where necessary, amended or removed.

6.2 Generic Environmental Claims

Generic terms such as “environmentally friendly”, “green”, “ecological”, “climate-friendly”, “sustainable”, “biodegradable” or comparable overall claims must not be used in isolation. They are permitted only where the legally required recognised excellent environmental performance is demonstrated or where the claim is clearly and prominently specified on the same medium so that it no longer constitutes a generic environmental claim.

An explanation in a difficult-to-find document or available only behind a QR code is not sufficient for immediate specification if the core claim on the medium used remains generic.

6.3 Scope of a Claim

A claim concerning the entire product or the company’s overall business activities is not permitted if the evidence relates only to one aspect. Example: A demonstrated material saving in a single manufacturing step does not justify a generic claim that the entire product or company is “sustainable”.

6.4 Sustainability Labels and Marks

Voluntary sustainability labels are used only if they have been established by a public authority or are based on an appropriate certification scheme with publicly accessible requirements and independent monitoring. Proprietary logos, pictograms or rating marks must not create the impression of an independently verified environmental or sustainability label.

6.5 Claims About Future Environmental Performance

Claims such as “climate-neutral by 2030”, “emission-free in the future” or other environmental targets may only be published externally if clear, objective, publicly accessible and verifiable commitments are in place. They must be based on a detailed and realistic implementation plan that includes at least:

- a clear baseline and a documented calculation method,
- measurable, time-bound interim and final targets,

- defined measures, responsibilities and resources,
- a process for regularly measuring progress,
- regular verification by an independent external expert and the provision of the key findings to consumers.

If any of these elements is missing, the future-oriented claim will not be published or will be withdrawn without delay.

6.6 Offsetting Greenhouse Gas Emissions

A product must not be advertised as “climate-neutral”, “CO2-neutral”, “climate-positive”, “with a reduced CO2 footprint” or with equivalent wording if the claim is based on offsetting greenhouse gas emissions outside the value chain. Actual, demonstrated reductions may be described specifically, provided that the reference year, scope, method and system boundaries are clearly stated.

6.7 Legal Obligations Are Not a Benefit

A characteristic that is legally required for all products in a category must not be presented as a special environmental benefit of INNO TAPE or of a product.

6.8 Approval and Evidence Register

Before an environmental or sustainability claim is published, the responsible specialist department must fully document the approval check in Annex A. Marketing or Communications reviews the wording and presentation for clarity; the responsible specialist department confirms the supporting evidence. Claims involving increased risk, future targets, offsetting, labels or company-wide statements additionally require approval by Management and, where appropriate, legal review.

Approved claims are recorded in a central evidence register together with their exact wording, medium, scope, supporting evidence, responsible person, approval date and review date.

7. Implementation, Monitoring and Consequences

7.1 Responsibility

Management bears overall responsibility for this policy. Managers implement the requirements within their areas of responsibility. Before acting, employees check whether the requirements are being complied with and report any identifiable deviations.

7.2 Requirements for Suppliers and Partners

Suppliers and business partners must provide appropriate evidence of compliance with this policy upon request. If risks or deviations are identified, we expect an appropriate corrective action plan specifying responsibilities and deadlines.

7.3 Review

INNO TAPE may carry out risk-based self-assessments, document reviews or coordinated audits. Confidentiality, data protection and proportionality are respected in the process.

7.4 Handling Violations

Violations are assessed according to their severity, cause, recurrence and willingness to cooperate. Measures may range from mandatory corrective actions and training to suspension or termination of the business relationship. Effective remediation takes priority; deliberate concealment or repeated non-compliance is not accepted.

7.5 Updates

This policy is reviewed at least annually and additionally in the event of significant legal, organisational or factual changes. Amended versions replace the previous version as of the stated effective date.

8. Whistleblowing System and Protection Against Retaliation

Reports of legal violations, illegal business practices, potential human rights violations, environmental violations or breaches of this policy may be submitted through the whistleblowing system of INNO TAPE GmbH. Employees can access it via the internal company app; it is available in several languages and enables confidential communication with the designated trusted contacts.

Every report is reviewed in accordance with the principle of proportionality. Measures are determined in a traceable, suitable, necessary and appropriate manner.

PROTECTION Retaliation against persons who report a potential violation in good faith or participate in an investigation is not tolerated.

Annex A: Approval Check for Environmental Claims

The following review must be fully documented before any external publication. A “No” or “Unclear” stops the approval process until the point has been reliably clarified.

No.	Review Question	Result / Evidence
1	Has the exact wording, including image, symbol and colour, been recorded?	
2	Are the product, process, location, period and environmental aspect clearly defined?	
3	Is current, technically appropriate and retrievable evidence available?	
4	Are necessary explanations stated clearly and prominently on the same medium?	
5	Is it ensured that an individual aspect is not improperly attributed to the entire product or company?	
6	Is it ensured that a mere statutory minimum requirement is not advertised as a special feature?	
7	Is any label used established by a public authority or based on an appropriate certification scheme?	
8	Does a future-oriented claim meet the requirements regarding the plan, targets, resources and external verification?	
9	For a greenhouse gas claim, is it clear whether it is based on actual reduction or offsetting?	
10	Are the responsible persons, approval date and next review date documented?	

Approval Documentation

Responsible Specialist Department	
Technical Approval	
Communications Approval	
Additional Approval / Legal Review	
Date / Next Review Date	

Annex B: Legal and Reference Framework

The following sources form the principal reference framework for this version. Applicable law in its current version takes precedence.

- **Directive (EU) 2024/825 (EmpCo)**
<https://eur-lex.europa.eu/eli/dir/2024/825/oj/deu>
- **Third Act Amending the German Act Against Unfair Competition (UWG), Federal Law Gazette 2026 I No. 43**
<https://www.recht.bund.de/bgbl/1/2026/43/VO.html>
- **German Act Against Unfair Competition (UWG)**
https://www.gesetze-im-internet.de/uwg_2004/
- **UN Global Compact - Ten Principles**
<https://unglobalcompact.org/what-is-gc/mission/principles>
- **ILO - Fundamental Principles and Rights at Work**
<https://www.ilo.org/declaration/lang--en/index.htm>
- **OECD Guidelines for Multinational Enterprises on Responsible Business Conduct**
<https://mneguidelines.oecd.org/>

Note on Legal Classification

This policy is aligned with the German UWG provisions implementing the EmpCo Directive that apply from 27 September 2026. It does not replace a case-by-case legal assessment. New, unusual or far-reaching environmental and sustainability claims must be legally assessed before publication.